WATERMASTER'S REPORT

From: March 1, 2014 To: March 1, 2015

Water Dist.: 32-D
Source: Birch Creek
Tributary to: Sinks
County: Clark
Secretary: Lori Small

RECEIVED

NOV 1 8 2014

Department of Water Resources Eastern Region

Watermaster:

Greg A. Shenton PO Box 33

Dubois, Idaho 83423 (208)374-5230

Assistant Watermaster: Brett G. Murdock

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO COUNTY OF CLARK

Greg A. Shenton, being first duly sworn, deposes and says that he is (Deputy) Watermaster on Birch Creek in District 32-D, having been lawfully appointed by the Director, Department of Water Resources David Tuthill and that the volumes of water, as stated in this report, prorated by him to the several users, are correct; that the sum of \$ 0 is justly due as stated.

Watermaster District No. 32-D

Subscribed and sworn to before me, this _____ day of _____ day of ______, 201

Notary Public

My Commission expires 10/3///7

Boise, Idaho, November 18 , 2014

I HEREBY CERTIFY, That Greg A. Shenton

was lawfully appointed by me (Deputy) Watermaster of District No. 32-D, and that his bill for services rendered prorated to the several users, as herein sworn to, is, to the best of my knowledge and belief, correct.

Director, Department of Water Resources

By Consus Deaved

Source:
Tributary to:
County:
Date: Water Dist.: 32-D Minimum Charge: Secretary: Lauri Small Clark 14-Nov-14 Birch Creek Year: 0.00 Watermaster: General Information Gregory A. Shenton PO Box 33 Dubois, Idaho 83423 (208)374-5274

Reno Ditch Company
Mac Wagoner, Pass Creek
Mac Wagoner
Brandi Terri Water Dist.: 32-D 24-hour Sec. Ft. Totals: Water User Year April 0.00 May 1651.90 24.25 1794.15 118.00 Monthly Totals of 24-hour Second Feet for Irrigation Season 2014 1615.00 June 1451.00 44.00 120.00 1669.90 July 1521.90 24.00 124.00 Monthly Flow Totals August 1542.80 1694.05 124.00 27.25 September 1559.30 1714.30 124.00 31.00 October 1661.60 1513.10 124.00 24.50 Total 24-hour Sec. Ft. 10149.00 9240.00 734.00 0.00 175.00

Water Dist.: 32-D Year: 2014 Watermaster's Report

(\$4.48)	\$0.75	\$6,400.00	\$6,400.00	10149.00	Totals:
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00	Brandi Terri
(\$4.48)		\$458.38	\$462.86	734.00	Mac Wagoner
	\$0.75	\$111.10	\$110.36	175.00	Mac Wagoner, Pass Creek
	\$3.73	\$5,830.51	\$5,826.78	9240.00	Reno Ditch Company
		Budget	Cost	Sec. Feet	
Debit	Credit	Adopted	Total	24-hour	Water User
				Total	

Water Dist.: 32-D Other expenses charged pro rata: Total Salary of Watermaster: Total Salary of Assistant Watermaster: Year: OR per season amount: OR per season amount: 2014 hours at hours at Cost per 24-hour Sec. Foot: \$6,400.00 Watermaster's Report \$0.00 Total for season: Total for season: Total Cost: per hour per hour \$0.6306040 \$6,400.00 \$6,400.00 \$0.00 \$0.00

RECEIVED NOV 18 2014

Department of Water Resources
Eastern Region

							-									ı			-		THE SELECTION OF SECTION OF SECTI
TOTAL								1	1.00	1.00	4.5	1.00	4.00	4.00	4.00	4.00	4.00		DECREE		NAC WACCAIED
64.0	4.00 4.00 4.00 4.00 4.00 64.00	4.00	4.00	4.00	4.00	4.00	400 400		2	3	3	3 3	3 3	200			1.00		DECREE		MRS. WAGONER pass creek
		1.00	5	1.00		1.00	1.00	1.00	1.00	100	1.00 1.00 1.00	3	0.75 0.75 1.00	0 7s	22.0	27.0					KENO DI COMPANI
15.2	3	3	3	3	3	3	3	01.10	01.40	01.40	01.40	77.06 55.30 55.30 55.30 51.40 51.40 51.40 51.40 51.40	51.40	55.30	55.30	55.30	77.06		DECREE		DITCU COMBA
817.30	1 40 51 40 48 60 48 60 48 60 48 60 48 60 48 60 817 30	48.60	48.60	48.60	48.60	48 60	51 40	51 40	71 40	74	2						C.F.S.	GHT#	WATER RIGHT #		- 1
											1	20	-	10	11	o.				2014	MONTH MAY
31 TOTAL MONTHLY	31 1	30	29	28	27	26	25	24	23	3	2	3		10	1						
										-1		Т	Т	2.00	4.00 2.00 2.00	2.00	4.00		DECREE		MAC WAGONER
04.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00		4.00	400	200	- 1	\neg	3	3	3			し口でスロロ		MRS. WAGONER pass Creek
3	3	3		0	0.10	0.70	0.70		0./5 0./5	0.75	0.75	0.75	0.75				1 75		חבר בי		01.00
9.00		0.75	0.75	n 75	27.0	22.0	24.0	1	100	1 0	00.00	1	00.00	07.00	5/.00	57.00	77.06		DECREE		DENO DITCH COMPANY
834.60		55.30	55.30	5.30 55.30 55.30 55.30 55.30 55.30 55.30	55.30	55.30	55.30	-	75 20	מני	מא	20	30	3			C.F.O.	GHI#	WAIER RIGHT #		
																	ר ר	1		4107	MONIH
		č	1		7	=	5	9	œ	7	თ	O 1	4	ယ	2	_				2	
TOTAL	_	7	14	4	3			,													
																		CA	OKU D	TLY KEC	BIRCH CREEK DAILY RECORD BOOK
																		3			

L 1615.00	TOTAL												1.00	4.9	4.9	4.00	4.00	DECREE	DEC		MAC WAGONER	(C \ (X)
Ī	60.00	4.00	4.00	4.00	4.00	4.00	4.00 4.00 4.00 4.00 4.00 4.00 4.00	4.00	4 00	8	3	3	3 6		2 -		1.00	בהכאנה		ISS Creek	MRS. WAGONER pass creek	RS. W
1	29.00	J. 00	1.00	1.00	1.00	1.00	.00	1.00	1.00	1.00 1.00	. 8	100	3	3	2	1	1			- INIX	KENO DI CHI COMPANT	NO
- 1	3	3	200		0.00	6.	0. 10	40.10	40.10	40.10 40.10	48.10	48.10	1 48.10	48.1C	77.06 48.60 48.10 48.10 48.10 48.10 48.10	6 48.6	77.C		בה	N	TOU COME	
00 1451.00	722.00	48.10	48 10	48 10	48 10	10	2010	10 10	0		5						C.F.S.	WATER RIGHT #	WA			NAME
TOTALS													10	i	-	ā			2014	2	June	MONTH
TOTAL MONTHLY	TOTA	30	29	28	27	26	25	24	23	22	2	20		2	,							
													- 1	1.5	4.00 4.00 4.00	4.0	4.0	DECREE	DEC		MAC WAGONER	C
5	00.	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2	200	3	3	3	3 9		-	בה כאחר		SS Cleen	MRS. WAGONER pass creek	S
3	3			- 00				.00		1.00	1.00	1.00	-1	200	150 100 100 1.00	10	7	n		2		
8	15.00	200	3	3	3	3	3	3	3	0.00	10.00	10.00	40.00	40.00	40.00	0 40.0	11.0	DECREE	DEC	ÀNY	RENO DITCH COMPANY	5
8	729.00	48.60	48.60	48.60	48.60	48.60	48.60 48.60 48.60 48.60 48.60 48.60	48.60	48 60	48 60	48 60	12 60	2000	40 60	1. T. U. 1.	5	20	WAIEK KIGHI #	WA			NAME
				L													כו				CUITO	MONIT
i		6	1	2	-	=	5	ď	œ	7	o	(J)	4	ω	2				2014	2	3	
	TOTAL	אַ	1	۵	3	1	5	,														
	-																					
																		000	1000	TUTT	ICKEEK	3
																_		NOOK C	ロガつこ	ノΔコマ	DIDOU COPER DAILY RECORD BOOK	

TOTAL	TO									1.00	1.00	1.00		4.00	4.00	4.00 4.00 4.00	4.0	EE	DECREE		MAC WAGONER
4.00 124.00	4.00 6	4.00	4.00	4.00	4.00	4.00	4.00		400	400	400	3 6	3 6			1.00	-	FF F	DECREE	s creek	MRS. WAGONER pass creek
2.00 24.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	- 1	0.75	0.75	0.75	0.75 0.75 0.75 0.75 0.75	0.75	075	70.75	7.01	1	n n	DECKER	NY	RENO DITCH COMPANY
	49.20 49.20 49.20 49.20 49.20 49.20 49.20 787.20	19.20 4	49.20	49.20	49.20	49.20	49.20	- 1	49.20	49.20	49.20	49 20	49 20	49 20	1000	77 06 49 20 49 20 49 20 49 20 49 20 49 20 49 20 49 20 49 20	C.F.S.	WATER RIGHT#	WAT		NAME
TOTALS												1	-0	-	1/	ō				2014	MONTH July
AL MO	31 TOTAL MONTHLY	30	29	28	27	26	25	24	23	3	2	3									
												4.00	4.00	4.00	4.00	0 4.00	4.00	ÆE	DECREE		MAC WAGONER
0.00	တ	4.00	4.00	4.00	4.00	8	4.00 4.00	2	4 9	200	3 6	3 3	3 3			1.00	1.50	ÊE	DECREE	s Creek	MRS, WAGONER pass Creek
12.00	_	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75 0.75 0.75 0.75	0 75	3 6	10.	40.	1	THE STATE OF THE S	DECREE	N	RENO DITCH COMPANY
734.70	73	19.20	49.20 4	49.20 49.20 49.20 49.20 49.20 49.20	49.20	49.20	49.20	49.20	49.20	49.20	49.20	49 20	49 20	48 10	10 10	77 06 48 10 48 10 48 10 49 20 49 20 49 20 49 20 49 20	C.F.S.	WATER RIGHT #	WAT		NAME
		i	-	-	1	=	5	ď	α	_	o	O	4	w	2				14	2014	MONTH July
À.	TOTAL	J1	14	7	3		5			1											
		-																D BOOK	ECOR	AILY F	RIRCH CREEK DAILY RECORD BOOK

49.20 49.20 <td< th=""><th>C.F.S. 77.06 50.30 50.30 50.30 1.00 1.00 1.00 1.00 1.00 1.00 1.00</th><th></th><th></th></td<>	C.F.S. 77.06 50.30 50.30 50.30 1.00 1.00 1.00 1.00 1.00 1.00 1.00		
738.00 11.25 60.00 31 TOTAL 50.30 804.80 16.00	-S. 16 17 7.06 50.30 50.30 50.	DECREE	MRS. WAGONER pass creek
738.00 11.25 60.00 31 TOTAL N 50.30 804.80	7.S. 15 17 17 17 17 17 17 17 17 17 17 17 17 17		RENO DITCH COMPANY
738.00 11.25 60.00 31 TOTAL	10	RIGHT#	
738.00 11.25 60.00 31 TOTAL			MONTH August 2014
	1		
	1.00 4.00 4.00 4.	DECREE	
			MRS. WAGONER pass Creek
	075 075 0		
	7 06 40 20 49 20 49	KIGH! #	
		-	MONTH August 2014
3 4 5 6 7 8 9 10 11 12 13 14 15 TOTAL	3		
		CORD BOOK	BIRCH CREEK DAILY RECORD BOOK

t

BIRCH CREEK DAILY RECORD BOOK	LY RE	CORD BOOK																			
								_													
												-		_							
								1	>	1	0	0	ò	2	Š	'n		ת	1	TOTAL	
MONTH September	2014			_	2	ω	4	O	σ		α	ď	5	=	-	2	-	ē	-	i i	
		# THEIR BIGHT #	S E S												_						
NAISI		4471 E171 MOI 11 M							3	5	2	3	200	30	20	30.0	30	20.30		754 50	
RENO DITCH COMPANY		DECREE	77.06	77.06 50.30 50.30 50.30 50.30 50.30 50.30	50.30	50.30	50.30	50.30	50.30	00.50	00.00	0.00	90.30 90.30 90.30 90.30 90.30 90.30	0.00				3		200	
MDS WAGONER page Creek	rook K	DECREE	1.50	1.50 1.00 1.00 1.00 1.00 1.00 1.00	1.00	<u>.</u>	<u>.</u>	8	.00		1.00	1.00	1.00	1.00	1.00	2	5	2		0.00	
. VVCCIVELY pass C			3	3	3	3	3	3	3	3	3	200	8	8	9	8	8	4.00		60.00	
MAC WAGONER		בהכאהה	4.00	4.00	4.00	1.00															
																3	3	3	2	2	MONITURE
	0			מ	17	20	19	20	21	22	23	24	25	26	27	28	29	30	31	CIAL	31 IOIAL MONIHL
MONIT September	4107	300	ם ח	-					!												TOTALS
NAME		WAITZ ZIGTI #	0.7.0									3	3	3	3	3	30	20 20	30	804 80	1550 30
RENO DITCH COMPANY	_	DECREE	77.06	77.06 50.30 50.30 50.30 50.30 50.30 50.30 50.30 50.30	50.30	50.30	50.30	50.30	50.30	30.30	0.50	0.00	0.00	0.00	00.00	0.00		00.00	0.00	30.30 30.30 30.30 30.30 30.30 30.30 30.30 30.30	
	3		3.50	100 100 100	100	3	100	100	.00	1.00		-1	1.00	1.00	1.00		00.1	1.00	.00	0.00	01.00
MIKS. WAGONER pass creek		טרכארר	00				3	3		3		3	3	3	3	200	200	200	400	64.00	124.0
MAC WAGONER		DECREE	4.00	4.00 4.00 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	\$	5	1.00	1	1.00	1.00	1	TOTAL	

.

r

1661.60	TOTAL											1.00	1.00		4.00	4.00 4.00 4.00	4.0	4.0	(EE	DECREE		NER	MAC WAGONER
1	4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	400	4 20	3	3						T IT	טווכאווו	S creek	ONER pas	MRS. WAGONER pass creek
24.00	12.02	0.70	0.70	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75 0.75	0.75	0 75 0 75	0 75	0 75	22.0	27.0		וֹר	יוני כייוני	IN	H COMP	RENO DI CH COMPANT
2	100	27.0	2	2 4	0. 10	40.10	40.10	40.10	48.10	48.10	48.10	48.10	48.10	18.10	48.10	77 06 48 10 48 10 48 10 48 10 48 10 48 10 48 10 48 10	3 48 10	77.00	กัก	750	NIX.	200	
1513.10	769.60	48 10	48 10	48 10	48 10	2 2	20 20		2	5	5						-	C.F.S.	WATER RIGHT #	WAT			
TOTALS									!					-	ō	1/	ī				2014	October	HTNOM
MONT	31 TOTAL MONTHLY		30	29	28	27	26	25	24	23	3	2	3		10								
											1.00			1.00	4.00	4.00	4.00	4.00	EE	DECREE) NER	MAC WAGONER
	60.00		4.00 4.00 4.00 4.00 4.00 4.00 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4 00	3	3	3 3	3 5	2 5	5		in in	DECKEE	s Creek	ONER pas	MRS. WAGONER pass Creek
	12.00		0.70	0.70	0.70	0.75	0.75	0.75	0.75	0.75	1 00 0.75 0.75 0.75	0.75	3	1 20	3	3	2	1	֓֞֞֜֜֝֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓		NA	COINIL	KENO DI CO COMPANA
	10 50		275	מלו כ	2	1	1 0	10.10	40.20	45.20	49.20	49.20	50.30	50.30	50.30	77.06 50.30 50.30 50.30 50.30 50.30 49.20 49.20 49.20	5 50.30	77.06	TI TI	DECREE	24	COMBA	בודס
	743.50		49.20	49.20	49.20	49 20	49 20	49 20	1000	10.00	200	3	3					C.F.S.	WATER RIGHT #	WATE			NAME
		L										1								4	2014	October	MONTH
	TOTAL		15	14	13	12	<u>-</u>	10	9	0	7	o o	טו	4		J							
																			BIRCH CREEK DAILY RECORD BOOK	ECOR	AILY K	REEK D	RCH C
																	-		1				

RECEIVED NOV 1 8 2014

Department of Water Resources Eastern Region

WATERMASTER'S PROPOSED BUDGET

For 2015

Water District No.: 32-D

Stream: Camas Creek, Beaver Creek, and Mud Lake

Name of Watermaster: Gregory A. Shenton

Name of Deputy Watermaster: Brett G. Murdock

Post Office Address: P.O. Box 33

Dubois, Idaho 83423

Name of Secretary: Lori Small

Post Office Address: P.O. BOX 33

Dubois, Idaho 83423

In conformity with the above statute, I hereby submit a proposed budget for the season of 2015.

Gregory A. Shenton, Watermaster

Reno Ditch Company
Mac Wagoner, Pass Creek
Mac Wagoner
Brandi Terri Water User Totals: 9,136.30 45.48 720.00 2009 8199.42 9,001.70 198.50 708.62 2010 9901.78 24HR C.F.S. 2011 9,736.50 312.08 704.62 9908.82 2012 9,764.50 218.00 694.06 10753.20 2013 9,240.00 175.00 10149.00 \$10,277.87 734.00 Average 5-year Cost \$9,375.80 \$189.81 \$712.26 \$0.00 Proposed
Next Year's
Budget
\$5,838.28
\$118.20
\$443.52
#DIV/0! \$6,400.00

Water Dist.: 32-D Year: 2015 Proposed Budget

Water Dist.: 32-D Average Watermaster's Signature: 2015 Year Season Watermaster
Hours Salary Watermaster's Proposed Budget Year: 2001 on | \$0.00 | Year: Watermaster's Proposed Budget Average 5-year Cost \$6,400.00 \$10,277.87 Total 2015 Per Unit Cost Factor for Proposed Budget Hours Assistant Salary 11 H Proposed Budget Unit Cost Factor 0.6226970 Total Date: Other Expenses \$6,400.00 \$6,400.00 Total
Costs
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00



State of Idaho DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718 Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

November 21, 2014

C.L. "BUTCH" OTTER Governor

GARY SPACKMAN
Director

Gregory A. Shenton PO Box 33 Dubois ID 83423

Water District 32C and 32D

Dear Watermaster:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statue, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars (\$50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and / or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the water master as week as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Sr. Water Right Agent

Enclosure

DMD:sc



State of Idaho DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718 Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

> C.L. "BUTCH" OTTER Governor

> > GARY SPACKMAN Director

November 21, 2014

Laurie Small PO Box 65 Dubois ID 83423

WATER DISTRICT #32C and 32D

Dear Secretary:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statute, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars (\$50,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is fifty thousand dollars (\$50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the watermaster as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Dennis M. Dunn

Senior Water Right Agent

DMD:sc

Enclosures



State of Idaho DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718 Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

C.L. "BUTCH" OTTER Governor

November 21, 2014

GARY SPACKMAN Director

Clark County Auditor and Recorder c/o Carol Hoopes Clark County Courthouse Dubois ID 83423

RE: Water District No. #32C and 32D

Dear County Treasurer / Auditor:

Transmitted herewith is the 2014 Watermaster's Report and claim for services for the above mentioned Water District.

The various times in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

Dennis M Dunn

Sr. Water Rights Agent

Enclosure

DMD:sc